

| PRIMA AGRO LTD CIN:L15331KL1987PLC004833 | | | | | | | | | | |
|--|---|------------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Registered Office: Door No. V-679/C, Industrial Development Area, Muggathadam, Edayar, Cochin-683 110 | | | | | | | | | | |
| Audited Consolidated Financial Results for the Quarter and Year ended on 31st March, 2023 prepared in compliance with the Indian Accounting Standards (Ind-AS) | | | | | | | | | | |
| Security Code- 519262 (Figures in Millions) | | | | | | | | | | |
| CONSOLIDATED | | | | | | | | | | |
| Sl. No. | Type | Quarter Ended 3 Months | | | Year Ended | | | 31st March, 2022 | 31st March, 2022 | 31st March, 2022 |
| | | 31st March, 2023 | 31st Dec, 2022 | 31st March, 2022 | 31st March, 2023 | 31st March, 2022 | 31st March, 2023 | | | |
| Particulars | | Audited | Un-Audited | Audited | Audited | Audited | Audited | Audited | Audited | Audited |
| Months | | 3 | 3 | 3 | 12 | 12 | 12 | 12 | 12 | 12 |
| 1 | Revenue from operation | 31.93 | 33.32 | 38.01 | 137.77 | 137.77 | 163.91 | 163.91 | 163.91 | 163.91 |
| 2 | Investment Income | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | Other Income | 11.17 | 0.92 | 11.35 | 13.35 | 13.35 | 15.06 | 15.06 | 15.06 | 15.06 |
| 4 | Total Income (1+2+3) | 43.10 | 34.24 | 49.36 | 151.12 | 151.12 | 178.97 | 178.97 | 178.97 | 178.97 |
| 5 | Expenses | | | | | | | | | |
| (i) | Cost of Materials Consumed | 8.32 | 0.00 | 8.68 | 8.32 | 8.68 | 8.68 | 8.68 | 8.68 | 8.68 |
| (ii) | Purchase of Stock in Trade | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (iii) | Changes in Inventories of F, G, WIP and Stock in Trade | 3.39 | -2.73 | -0.21 | 0.44 | -0.25 | -0.25 | -0.25 | -0.25 | -0.25 |
| (iv) | Employee benefits expense | 13.17 | 7.93 | 14.49 | 39.60 | 42.92 | 42.92 | 42.92 | 42.92 | 42.92 |
| (v) | Cost of Power & Fuel | 5.64 | 6.05 | 7.72 | 24.45 | 30.88 | 30.88 | 30.88 | 30.88 | 30.88 |
| (vi) | Finance Costs | 0.56 | 0.00 | 0.48 | 0.56 | 0.48 | 0.48 | 0.48 | 0.48 | 0.48 |
| (vii) | Depreciation and amortisation expense | 2.15 | 1.80 | 1.63 | 7.55 | 6.58 | 6.58 | 6.58 | 6.58 | 6.58 |
| (viii) | Administration and other expenses | 6.24 | 12.73 | 6.33 | 45.75 | 50.23 | 50.23 | 50.23 | 50.23 | 50.23 |
| 6 | Total expenses (5(i) to 5(viii)) | 39.47 | 28.78 | 39.12 | 126.67 | 139.82 | 139.82 | 139.82 | 139.82 | 139.82 |
| 7 | Profit before exceptional items and tax (4-6) | 3.63 | 8.46 | 10.24 | 24.45 | 38.45 | 38.45 | 38.45 | 38.45 | 38.45 |
| 8 | Exceptional items (net) | 0.43 | 0.00 | 0.00 | 0.43 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 |
| 9 | Profit before tax (7+8) | 4.06 | 8.46 | 10.24 | 24.88 | 39.61 | 39.61 | 39.61 | 39.61 | 39.61 |
| 10 | Tax expense | -0.04 | 2.46 | 5.12 | 6.09 | 14.12 | 14.12 | 14.12 | 14.12 | 14.12 |
| 11 | Profit for the quarter/year (9-10) | 4.10 | 6.00 | 5.12 | 18.79 | 25.49 | 25.49 | 25.49 | 25.49 | 25.49 |
| 12 | Other comprehensive income (net of taxes) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | Total comprehensive income for the quarter/year (11+12) | 4.10 | 6.00 | 5.12 | 18.79 | 25.49 | 25.49 | 25.49 | 25.49 | 25.49 |
| 14 | Paid up equity share capital (No. of shares) (Face value per share Rs.10 each) | 5.195 | 5.195 | 5.195 | 5.195 | 5.195 | 5.195 | 5.195 | 5.195 | 5.195 |
| 15 | Other Equity | 0.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | Earnings per equity share (face value per share Rs10/ each) | | | | | | | | | |
| (i) | Basic and diluted before exceptional items and tax (Rs.) (refer note below) | 0.70 | 1.63 | 1.97 | 4.71 | 7.59 | 7.59 | 7.59 | 7.59 | 7.59 |
| (ii) | Basic and diluted after exceptional item and tax (Rs.) (refer note below) | 0.79 | 1.15 | 0.99 | 3.62 | 4.91 | 4.91 | 4.91 | 4.91 | 4.91 |

| PRIMA AGRO LIMITED CIN: L15331KL1987PLC004833 | | | |
|---|------------------------------------|------------------------------------|----------------|
| AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023 | | | |
| Particulars | For the year ended 31st March 2023 | For the year ended 31st March 2022 | |
| | (Figures in Millions) | | |
| A Cash Flow from Operating Activities | | | |
| Profit Before Tax as per Statement of Profit and Loss | 24.89 | - | 39.61 |
| Adjustments for: | | | |
| Depreciation and amortisation of Non-current assets | 7.55 | 6.58 | - |
| Finance Costs | 0.56 | 0.48 | - |
| Interest Income | (0.37) | (0.44) | - |
| Loss/(Profit) on sale of Property, Plant & Equipment | (0.43) | (0.16) | - |
| Loss/(Profit) on sale of Investment | (0.42) | (0.35) | - |
| Loss/(Gain) on restatement of Investment | (4.06) | (13.29) | - |
| Loss/(Gain) on re-measurement of Investment | (0.02) | - | - |
| Provision for Employee Benefit | (0.97) | 3.50 | - |
| Operating Profit before Working Capital Changes | 1.85 | - | (3.68) |
| Movement in Working Capital: | 26.73 | - | 35.93 |
| (Increase)/Decrease in Inventory | 0.44 | (0.25) | - |
| (Increase)/Decrease in Trade Receivables | (0.39) | 0.92 | - |
| (Increase)/Decrease in Other Current Assets | (0.49) | 0.30 | - |
| (Increase)/Decrease in Trade Payables | (3.08) | 1.59 | - |
| (Increase)/Decrease in Other Financial Liabilities | 0.34 | 0.03 | - |
| (Increase)/(Decrease) in Other Current Liabilities | 0.34 | (2.83) | 2.74 |
| Cash Generated from Operations | 23.90 | - | 38.67 |
| Less: Income Tax Paid (Net of refund) | 8.96 | - | (13.24) |
| Net Cash Flow from/(used in) Operating Activity | 14.94 | - | 25.43 |
| B Cash Flow from Investing Activities | | | |
| Interest Received | 0.37 | 0.44 | - |
| Proceeds from sale of Property, Plant & Equipment | 2.61 | 0.23 | - |
| Payments for Property, Plant & Equipment | (19.82) | (8.16) | - |
| (Increase)/Decrease in Capital Work-In-Progress | 3.23 | - | - |
| (Increase)/Decrease in Livestock | 0.04 | (7.11) | - |
| (Addition)/Repayment of Advance Given | (0.07) | (0.05) | - |
| (Increase)/Decrease in Other Non-Current Liabilities | (0.60) | - | - |
| (Addition)/Repayment in Investments | 2.15 | (13.09) | - |
| Net Cash Flow from/(used in) Investing Activity | (12.09) | - | (27.74) |
| C Cash Flow from Financing Activities | | | |
| Interest Paid | (0.56) | (0.48) | - |
| (Addition)/Repayment of Borrowings | (0.80) | - | 1.55 |
| (Addition)/Repayment of Advance Taken | - | - | - |
| Net Cash Flow from/(used in) Financing Activity | (1.36) | - | 1.07 |
| D Net Increase/(Decrease) in Cash & Cash Equivalents | 1.59 | - | (1.24) |
| E Opening Balance of Cash & Cash Equivalents | 6.69 | - | 7.93 |
| F Closing Balance of Cash & Cash Equivalents | 8.19 | - | 6.69 |

Notes:
1 Cash and Cash Equivalents include Cash in Hand, Balance with Banks on Current Accounts and Deposit Accounts
2 The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard on Cash
3 Previous year figures have been rearranged/revised wherever necessary
4 This is the Cashflow Statement referred to in our report of even date.

For Prima Agro Limited
Ernakulam 30-05-2022
S.K.GUPTA
Chairman & Managing Director

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|--|---|------------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Registered Office: Door No. V-679/C, Industrial Development Area, Muggathadam, Edayar, Cochin-683 110 | | | | | | | | | | |
| Audited Standalone Financial Results for the Quarter and Year ended on 31st March, 2023 prepared in compliance with the Indian Accounting Standards (Ind-AS) | | | | | | | | | | |
| Security Code- 519262 (Figures in Millions) | | | | | | | | | | |
| STANDALONE | | | | | | | | | | |
| Sl. No. | Type | Quarter Ended 3 Months | | | Year Ended | | | 31st March, 2022 | 31st March, 2022 | 31st March, 2022 |
| | | 31st March, 2023 | 31st Dec, 2022 | 31st March, 2022 | 31st March, 2023 | 31st March, 2022 | 31st March, 2023 | | | |
| Particulars | | Audited | Un-Audited | Audited | Audited | Audited | Audited | Audited | Audited | Audited |
| Months | | 3 | 3 | 3 | 12 | 12 | 12 | 12 | 12 | 12 |
| 1 | Revenue from operation | 31.93 | 33.32 | 38.01 | 137.77 | 137.77 | 163.91 | 163.91 | 163.91 | 163.91 |
| 2 | Investment Income | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | Other Income | 11.17 | 0.92 | 11.35 | 13.35 | 13.35 | 15.06 | 15.06 | 15.06 | 15.06 |
| 4 | Total Income (1+2+3) | 43.10 | 34.24 | 49.36 | 151.12 | 151.12 | 178.97 | 178.97 | 178.97 | 178.97 |
| 5 | Expenses | | | | | | | | | |
| (i) | Cost of Materials Consumed | 8.32 | 0.00 | 8.68 | 8.32 | 8.68 | 8.68 | 8.68 | 8.68 | 8.68 |
| (ii) | Purchase of Stock in Trade | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (iii) | Changes in Inventories of F, G, WIP and Stock in Trade | 3.39 | -2.73 | -0.21 | 0.44 | -0.25 | -0.25 | -0.25 | -0.25 | -0.25 |
| (iv) | Employee benefits expense | 13.17 | 7.93 | 14.49 | 39.60 | 42.92 | 42.92 | 42.92 | 42.92 | 42.92 |
| (v) | Cost of Power & Fuel | 5.64 | 6.05 | 7.72 | 24.45 | 30.88 | 30.88 | 30.88 | 30.88 | 30.88 |
| (vi) | Finance Costs | 0.56 | 0.00 | 0.48 | 0.56 | 0.48 | 0.48 | 0.48 | 0.48 | 0.48 |
| (vii) | Depreciation and amortisation expense | 2.15 | 1.80 | 1.63 | 7.55 | 6.58 | 6.58 | 6.58 | 6.58 | 6.58 |
| (viii) | Administration and other expenses | 6.24 | 12.73 | 6.33 | 45.75 | 50.23 | 50.23 | 50.23 | 50.23 | 50.23 |
| 6 | Total expenses (5(i) to 5(viii)) | 39.47 | 28.78 | 39.12 | 126.67 | 139.82 | 139.82 | 139.82 | 139.82 | 139.82 |
| 7 | Profit before exceptional items and tax (4-6) | 3.63 | 8.46 | 10.24 | 24.45 | 38.45 | 38.45 | 38.45 | 38.45 | 38.45 |
| 8 | Exceptional items (net) | 0.43 | 0.00 | 0.00 | 0.43 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 |
| 9 | Profit before tax (7+8) | 4.06 | 8.46 | 10.24 | 24.88 | 39.61 | 39.61 | 39.61 | 39.61 | 39.61 |
| 10 | Tax expense | -0.04 | 2.46 | 5.12 | 6.09 | 14.12 | 14.12 | 14.12 | 14.12 | 14.12 |
| 11 | Profit for the quarter/year (9-10) | 4.1 | 6.00 | 5.12 | 18.79 | 25.49 | 25.49 | 25.49 | 25.49 | 25.49 |
| 12 | Other comprehensive income (net of taxes) | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | Total comprehensive income for the quarter/year (11+12) | 4.1 | 6.00 | 5.12 | 18.79 | 25.49 | 25.49 | 25.49 | 25.49 | 25.49 |
| 14 | Paid up equity share capital (No. of shares) (Face value per share Rs.10 each) | 5.195 | 5.195 | 5.195 | 5.195 | 5.195 | 5.195 | 5.195 | 5.195 | 5.195 |
| 15 | Other Equity | 0.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | Earnings per equity share (face value per share Rs10/ each) | | | | | | | | | |
| (i) | Basic and diluted before exceptional items and tax (Rs.) (refer note below) | 0.70 | 1.63 | 1.97 | 4.71 | 7.59 | 7.59 | 7.59 | 7.59 | 7.59 |
| (ii) | Basic and diluted after exceptional item and tax (Rs.) (refer note below) | 0.79 | 1.15 | 0.99 | 3.62 | 4.91 | 4.91 | 4.91 | 4.91 | 4.91 |

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| Loss/(Profit) on sale of Investment | (0.42) | (0.35) | - |
| Loss/(Gain) on restatement of Investment | (4.06) | (13.29) | - |
| Loss/(Gain) on re-measurement of Investment | (0.02) | - | - |
| Provision for Employee Benefit | (0.97) | 3.50 | - |
| Operating Profit before Working Capital Changes | 1.85 | - | (3.68) |
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| (Increase)/Decrease in Other Current Assets | (0.49) | 0.30 | - |
| (Increase)/Decrease in Trade Payables | (3.08) | 1.59 | - |
| (Increase)/Decrease in Other Financial Liabilities | 0.34 | 0.03 | - |
| (Increase)/(Decrease) in Other Current Liabilities | 0.34 | (2.83) | 2.74 |
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| (Increase)/Decrease in Capital Work-In-Progress | 3.23 | - | - |
| (Increase)/Decrease in Livestock | 0.04 | (7.11) | - |
| (Addition)/Repayment of Advance Given | (0.07) | (0.05) | - |
| (Increase)/Decrease in Other Non-Current Liabilities | (0.60) | - | - |
| (Addition)/Repayment in Investments | 2.15 | (13.09) | - |
| Net Cash Flow from/(used in) Investing Activity | (12.09) | - | (27.74) |
| C Cash Flow from Financing Activities | | | |
| Interest Paid | (0.56) | (0.48) | - |
| (Addition)/Repayment of Borrowings | (0.80) | - | 1.55 |
| (Addition)/Repayment of Advance Taken | - | - | - |
| Net Cash Flow from/(used in) Financing Activity | (1.36) | - | 1.07 |
| D Net Increase/(Decrease) in Cash & Cash Equivalents | 1.59 | | |